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GOVERNMENT OF INDIA

MINISTRY OF STATES

NOTIFICATIONS

New Delhi, the 80th December 1949

No. 265-J.—In exercise of the powers conferred by Section 4 of the Extra Provincial Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in this behalf, the Central Government is pleased to direct that the Acts specified in the Schedule annexed hereto shall apply to Tripura and Cooch-Behar States, subject to the following modification, namely:—

For the words “the Provinces of India” wherever they occur, the words “Tripura and Cooch-Behar” shall be substituted.

2. The said Acts supersede the corresponding State enactments (by whatever name called) at present in force in the said States:—

Provided that—

- (1) all proceedings taken under any of the enactments which were in force in the said States and pending at the commencement of this Order shall be continued as if they had been taken under the corresponding provisions of the said Acts;
- (2) all appointments, delegations, notifications, orders, bye-laws, rules and regulations made or issued by or in pursuance of any of the said enactments are hereby confirmed and shall have effect as if made or issued under this Order.

3. Any court may construe the said Acts with such alterations, not affecting the substance, as may be necessary or proper to adapt them to the matter before the court.

SCHEDULE

1. The Sea Customs Act, 1878 (VIII of 1878)
2. The Land Customs Act, 1924 (XIX of 1924)
3. The Provisional Collection of Taxes Act, 1931 (XVI of 1931)
4. The Indian Tariff Act, 1934 (XXXII of 1934)

No. 266-J.—In exercise of the powers conferred by section 4 of the Extra Provincial Jurisdiction Act, 1947 (XLVII of 1947) and of all other powers enabling it in this behalf, the Central Government is pleased to direct that the Central Board of Revenue Act, 1924 (IV of 1924) shall apply to Cooch Behar and Tripura States subject to the following modifications, namely:—

- (i) Sub-section (2) of section 1 shall be omitted; and

(ii) for section 2 the following shall be substituted namely.—

“2. The Central Board of Revenue constituted under this Act shall be subject to the control of the Central Government in the exercise of such powers and such duties as may be entrusted to it by the Central Government or by or under any law.”

S. NARAYANSWAMY, Deputy Secy.

MINISTRY OF COMMERCE

PUBLIC NOTICE

IMPORT TRADE CONTROL

New Delhi, 30th December 1949

No. 1(32)-ITC/49.—Since devaluation, various requests have been received for the enhancement of the licences issued before devaluation particularly the licences issued for imports from dollar areas, so as to compensate for devaluation.

2. On the 22nd of September, a Press Note was issued and this was followed up by instructions providing for the following:—

The enhancement of the value of the licences is to be allowed where this is inescapable *i.e.* in order to accommodate (a) shipments made before devaluation, which were authorised shipments, *i.e.*, within the rupee value of the licence on the rate of exchange before devaluation or (b) shipment whose c.i.f. value in dollars or other foreign exchange was covered by letters of credit opened before devaluation.

It has now been decided that enhancement of the value of the licence will be permitted by Import Trade Controllers, as explained below which will constitute a further relief. They are authorised to grant enhancement even in the value of licences issued by the CCI's organisation, New Delhi.

(1) enhancement will be admissible only in respect of licences issued before 20th September. The only exceptions to this will be action taken in accordance with the procedure that existed even before devaluation under which the licensing authority, could on being satisfied that an increase in price had made it impossible for the holder of a licence for Capital Goods, H.E.P., or other machinery for one unit or an essential small number of units, to keep within the value of the licence without defeating the purpose for which the licence had been granted, to grant such increase as is inescapable. Action would thus be taken to enhance the value of a licence issued even after 20th September, when the licence is for one plant or essential machinery for one scheme. In other cases of licences issued on or after 20th September, 1949 the importer who obviously could not have placed a firm order before devaluation will have to restrict his imports to the rupee value of the licence as issued. An exception will not be made even in the case of raw materials for actual users, since such users can apply for the balance of their requirements in the ordinary way in the new licensing period shortly to commence.

(2) Only those cases will be considered in which there is a specific request for such enhancement. Only the portion unutilised before the 20th September, 1949, as judged from the Customs copy is eligible for enhancement.

(3) The enhancement to be allowed will not exceed (a) the enhancement in value that is applied for, or (b) the percentage necessary to compensate for devaluation after taking into account the devaluation if any of the currency of the country from which the import is to be made, applied to the unutilised portion as disclosed by the Customs copy of the licence *whichever is less*. This percentage is different for different countries or groups of countries, because certain countries have devalued partially where others have not at all

devalued their currency. Enhancement will be allowed in all such cases upto the limits indicated in paras 2 and 8 excepting in respect of licences issued for import from Japan. In such cases no enhancement will be allowed.

(4) Normally the amended licence of increased value will be valid only for the period of the validity of the original licence. The Import Trade Controllers; Madras, Bombay, and Calcutta may however permit amendments, increasing the value as indicated above and also extension of the validity of the licence for a period not beyond 28th February, 1950 in respect of licences whose validity expired or is due to expire after the 20th September 1949, and before the 11th January 1950, concerned considers that there are circumstances justifying this.

(5) In certain cases *quota licences* e.g., on Switzerland were issued after devaluation. Under these instructions increases will be allowed in the case of those whose licences were issued before the 20th September, 1949 but not in other cases. It is appreciated that this may affect different importers differently. But it is nevertheless not considered possible to allow any increase in the licences issued on or after the 20th September, 1949.

(6) The enhancement of value granted in accordance with these instructions will be deemed to have retrospective effect as from the 20th September 1949 and Customs authorities will be requested to remit penalties that may have been levied for imports of excess value to the extent that they are now regulated under these instructions.

NOTIFICATIONS

IMPORT TRADE CONTROL

New Delhi, the 31st December 1949.

No. 39-ITC/49.—In exercise of the powers conferred by Section 4A of the Imports and Exports (Control) Act, 1947 (XVII of 1947), the Central Government is pleased to prescribe the fees specified in the Table annexed hereto for any application for the grant of an import licence received after the 31st day of December 1949 in the office of the Chief Controller of Imports or other import licensing authorities specified in the notification of the Government of India in the Late Department of Commerce No. 23-ITC/48 dated the 1st July 1949.

TABLE

Particulars

Amount of fee Rs.

1. Application for the grant of an import licence where the value of the goods specified in the application does not exceed Rs. 10,000	10
Provided that no fee shall be leviable on any such application if the value of the goods specified in the application does not exceed Rs. 100 and if the import of goods is required for the personal consumption of the applicant for purposes not connected with trade, or with manufacture if the manufacture is for the purpose of sale of the manufactured products.		
2. Application for the grant of an import licence where the value of the goods specified in the application exceeds Rs. 10,000 but does not exceed Rs. 1,00,000	...	25
3. Application for the grant of an import licence, where the value of the goods specified in the application exceeds Rs. 1,00,000	100

NOTE.—No fee shall be leviable in respect of an application for the grant of an import licence when the import is to be made direct and not through any other agency and the application is made by—

- (a) the Central Government, a Provincial Government or the Government of an Acceding State or any Department or office the
- (b) any local authority, for import of goods required for its consumption;
- (c) any educational or charitable institution, for import of goods required for its own consumption;
- (d) any person, for import of his private and personal baggage, accompanied or unaccompanied, for which the applicant has, under the regulations in force for the time being, to take out an import licence but in respect of which no remittance of foreign exchange has to be made.

No. 40-ITC/49.—For the purpose of collection of fees levied under the notification of the Government of India in the Ministry of Commerce No. 89-ITC/49 dated the 31st December, 1949 the following instructions are issued for general information:—

1. The prescribed fee shall be deposited at any Government Treasury or office of the Imperial Bank of India or the Reserve Bank of India transacting the business of the Central Government, for credit to the Central Government under a separate head "Import Licence fees" subordinate to the major head XLVI—Miscellaneous. The treasury or bank receipt should show particulars of the application for the grant of import licence, namely description of goods and value applied for, and should be attached to the application before submitting the same to the proper authority and the application should also contain details of the treasury receipt under which the requisite fee has been deposited.

2. Applications will be entertained which are not accompanied by such proof of payment of the fee prescribed under the aforesaid notification.

3. The fees once received will not be refunded under any circumstances.

S. JAGANNATHAN, Joint Secy

(g) every decree passed or order made before the appointed day by the High Court of Cooch Behar or by any of the existing Civil Courts, and every sentence or order passed in the exercise of criminal jurisdiction by the High Court of Cooch Behar or by the Civil and Sessions Judge, Cooch Behar, shall be deemed, for the purpose of execution, to have been passed or made by the corresponding court established under and in accordance with the provisions of this Article;

(h) where any existing Civil Court, by reason of its abolition under clause (c) of this Article, ceases to have jurisdiction with respect to any suit or proceeding, any proceeding in relation to that suit or proceeding which, if that Court had not ceased to have jurisdiction, might have been had therein, may be had in the Court to which the business of the former Court has been transferred under this Article;

(i) an appeal from a decree or order passed by an existing Civil Court, but not appealed against before the appointed day, shall,—

(i) where such appeal would, before that day, have lain under the law in force in Cooch Behar to the High Court of Cooch Behar and the amount or value of the subject-matter of the suit or other proceeding is more than five thousand rupees, lie to the High Court at Calcutta: and

(ii) where such appeal would, before that day, have lain under the law in force in Cooch Behar to the High Court of Cooch Behar or to the court of the Civil and Sessions Judge, Cooch Behar, and the amount or value of the subject-matter of the suit or other proceeding is not more than five thousand rupees, to the Court of the District Judge, Cooch Behar;

(j) an appeal from an order passed by a magistrate in a criminal case but not appealed against before the appointed day, shall, if the appeal would, before such day, have lain under the law in force in Cooch Behar to the High Court of Cooch Behar, lie to the Sessions Judge, Cooch Behar;

(k) an application for revision of an order passed by a magistrate in a criminal case shall, if such application would, under the law in force in Cooch Behar before the appointed day, have lain, but was not made, to the High Court of Cooch Behar, lie to the High Court at Calcutta;

(l) nothing contained in clauses (g) to (k) shall be construed to extend the period of limitation to which any such

appeal, application or other proceeding may be subject on the day immediately before the appointed day,

(m) the abolition of the High Court of Cooch Behar or the existing Civil Courts under clause (c) of this Article shall not prejudice or affect the continued operation of any notice served, injunction issued, direction made or proceedings taken before the appointed day by such High Court or Civil Court under the powers then conferred upon it.

(n) no proceedings taken, or jurisdiction exercised, by a single Judge of the High Court of Cooch Behar during the period from the 31st day of October, 1949, to the 31st day of December, 1949, shall be called in question on the ground that the Court was not properly constituted or that such proceedings could have been taken, or jurisdiction exercised, only by a bench of two Judges; and

(o) in so far as this Article makes no provision or insufficient provision, the High Court at Calcutta may make such order for the transfer of suits, cases or proceedings pending before the High Court of Cooch Behar or an existing Civil Court to itself or to any Court in Cooch Behar subordinate to it; and where any case, suit or proceeding is so transferred, the Court to which it is transferred shall hear and dispose of the same as if it had been a case, suit or proceeding transferred to it in accordance with the law for the time being in force.

Explanation—In clause (g), the expression “corresponding Court” means a Court in which the case or proceeding in which the sentence or order was passed would have lain if the case or proceeding had been instituted after the appointed day.”

5 In the Schedules to the Principal Order, the following Schedule shall be added at the end, namely -

“SCHEDULE VIII
State merged in the Province of West Bengal

Name of State

Number of seats in the Legislative Assembly

Cooch Behar

C RAJAGOPALACHARI,
Governor-General.

K. V. K. SUNDARAM,
Secretary.

